

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2006

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	Special Revenue Funds		
	Recreation Activities	Arts Activity	Park Maintenance and Operation
REVENUES			
Taxes	\$ -	\$ -	\$ 679,912
Special assessments	-	-	-
Contributions	4,228	10,878	27,842
Intergovernmental	23,490	11,415	70,000
Charges for services	1,539,149	5,979	74,423
Fines and forfeitures	-	-	-
Investment income	28,426	7,072	14,316
Miscellaneous	133,723	213	23,397
Total Revenues	<u>1,729,016</u>	<u>35,557</u>	<u>889,890</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	1,540,910	131,743	883,137
Capital outlay	-	1,283	14,981
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,540,910</u>	<u>133,026</u>	<u>898,118</u>
Excess (deficiency) of revenues over (under) expenditures	<u>188,106</u>	<u>(97,469)</u>	<u>(8,228)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	-	161,721	-
Transfers out	(18,699)	-	-
Total other financing sources (uses)	<u>(18,699)</u>	<u>161,721</u>	<u>-</u>
Net change in fund balances	169,407	64,252	(8,228)
Fund balances-beginning	388,689	149,875	422,370
Fund balances-ending	<u>\$ 558,096</u>	<u>\$ 214,127</u>	<u>\$ 414,142</u>

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	Special Revenue Funds		
	Community Events	Cable Access	Operating Grants
REVENUES			
Taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Contributions	71,900	153,400	-
Intergovernmental	1,500	-	76,212
Charges for services	19,909	8	53,700
Fines and forfeitures	-	-	-
Investment income	-	35,201	91,161
Miscellaneous	8,782	-	-
Total Revenues	<u>102,091</u>	<u>188,609</u>	<u>221,073</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	12,843	-	-
Physical environment	-	-	-
Transportation	-	-	912,324
Economic environment	-	32,837	-
Mental/physical health	-	-	-
Culture and recreation	269,804	-	-
Capital outlay	-	13,769	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>282,647</u>	<u>46,606</u>	<u>912,324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(180,556)</u>	<u>142,003</u>	<u>(691,251)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	180,556	-	850,000
Transfers out	-	-	-
Total other financing sources (uses)	<u>180,556</u>	<u>-</u>	<u>850,000</u>
Net change in fund balances	-	142,003	158,749
Fund balances-beginning	-	785,773	2,174,897
Fund balances-ending	<u>\$ -</u>	<u>\$ 927,776</u>	<u>\$ 2,333,646</u>

Special Revenue Funds

Human Services Grants	Operating Reserve	Capital Equipment	Fire Equipment
\$ -	\$ -	\$ -	\$ -
-	-	-	-
1,537	-	-	6,209
-	-	-	-
-	-	-	-
-	-	51,559	110,921
-	-	-	18,504
<u>1,537</u>	<u>-</u>	<u>51,559</u>	<u>135,634</u>
-	-	271,131	-
-	11,039	28,115	81,700
-	-	1,097	-
-	-	-	-
500,893	-	-	-
88,255	-	-	-
-	-	99,923	-
-	-	519,692	10,147
-	-	-	-
-	-	-	-
<u>589,148</u>	<u>11,039</u>	<u>919,958</u>	<u>91,847</u>
<u>(587,611)</u>	<u>(11,039)</u>	<u>(868,399)</u>	<u>43,787</u>
-	-	-	1,750
556,977	38,155	1,000,000	461,000
-	-	-	-
<u>556,977</u>	<u>38,155</u>	<u>1,000,000</u>	<u>462,750</u>
(30,634)	27,116	131,601	506,537
84,180	5,046,716	1,174,137	2,245,968
<u>\$ 53,546</u>	<u>\$ 5,073,832</u>	<u>\$ 1,305,738</u>	<u>\$ 2,752,505</u>

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Special Revenue Funds

	Real Estate Excise Tax	Felony Seizure	Emergency Dispatch
REVENUES			
Taxes	\$ 7,385,869	\$ -	\$ -
Special assessments	-	-	-
Contributions	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	262,135	-	-
Miscellaneous	-	-	-
Total Revenues	<u>7,648,004</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current	-	-	-
General government	-	-	-
Security of persons and property	-	3,243	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>3,243</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,648,004</u>	<u>(3,243)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	(2,740,000)	-	-
Total other financing sources (uses)	<u>(2,740,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,908,004	(3,243)	-
Fund balances-beginning	3,646,091	78,290	9,693
Fund balances-ending	<u>\$ 8,554,095</u>	<u>\$ 75,047</u>	<u>\$ 9,693</u>

Special Revenue Funds

Business License Surcharge	Tourism	Solid Waste Recycling	Total
\$ 3,789,649	\$ 276,575	\$ -	\$ 12,132,005
-	-	-	-
-	-	-	275,994
-	-	85,514	268,131
-	-	370,703	2,063,871
-	-	-	-
280,101	12,370	27,452	920,714
-	-	-	184,619
<u>4,069,750</u>	<u>288,945</u>	<u>483,669</u>	<u>15,845,334</u>
-	-	-	271,131
-	-	-	136,940
-	-	456,070	457,167
-	-	-	912,324
-	130,524	-	664,254
-	-	-	88,255
-	-	-	2,925,517
-	-	-	559,872
-	-	-	-
-	-	-	-
<u>-</u>	<u>130,524</u>	<u>456,070</u>	<u>6,015,460</u>
<u>4,069,750</u>	<u>158,421</u>	<u>27,599</u>	<u>9,829,874</u>
-	-	-	1,750
-	-	-	3,248,409
(7,400,000)	(86,105)	-	(10,244,804)
(7,400,000)	(86,105)	-	(6,994,645)
(3,330,250)	72,316	27,599	2,835,229
4,400,884	246,728	558,904	21,413,195
<u>\$ 1,070,634</u>	<u>\$ 319,044</u>	<u>\$ 586,503</u>	<u>\$ 24,248,424</u>

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	Debt Service Funds			
	Regular Levy	Special Levy	L.I.D. Control	L.I.D. Guaranty
REVENUES				
Taxes	\$ -	\$ 315,959	\$ -	\$ -
Special assessments	-	-	273,089	-
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	45,535
Total Revenues	-	315,959	273,089	45,535
EXPENDITURES				
Current				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	750,276	200,000	265,000	-
Interest	66,059	100,370	55,532	-
Total Expenditures	816,335	300,370	320,532	-
Excess (deficiency) of revenues over (under) expenditures	(816,335)	15,589	(47,443)	45,535
OTHER FINANCING SOURCES (USES)				
Disposition of capital assets	-	-	-	-
Transfers in	816,335	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	816,335	-	-	-
Net change in fund balances	-	15,589	(47,443)	45,535
Fund balances-beginning	-	228,613	433,922	874,144
Fund balances-ending	\$ -	\$ 244,202	\$ 386,479	\$ 919,679

Debt Service Funds		Capital Projects Funds			Total Nonmajor Governmental Funds
Total		Park Acquisition and Renovation	G.O. Bonds Fire	Total	
\$ 315,959	\$ -	\$ -	\$ -	\$ -	\$ 12,447,964
273,089	-	-	-	-	273,089
-	-	-	-	-	275,994
-	-	-	-	-	268,131
-	-	-	-	-	2,063,871
-	-	-	-	-	-
45,535	24,593	1,192	25,785	992,034	
-	-	-	-	184,619	
<u>634,583</u>	<u>24,593</u>	<u>1,192</u>	<u>25,785</u>	<u>16,505,702</u>	
-	-	-	-	-	271,131
-	-	-	-	-	136,940
-	-	-	-	-	457,167
-	-	-	-	-	912,324
-	-	-	-	-	664,254
-	-	-	-	-	88,255
-	-	-	-	-	2,925,517
-	807,849	-	807,849	1,367,721	
1,215,276	-	-	-	1,215,276	
221,961	-	-	-	221,961	
<u>1,437,237</u>	<u>807,849</u>	<u>-</u>	<u>807,849</u>	<u>8,260,546</u>	
(802,654)	(783,256)	1,192	(782,064)	8,245,156	
-	-	-	-	-	1,750
816,335	-	-	-	-	4,064,744
-	-	-	-	-	(10,244,804)
<u>816,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,178,310)</u>	
13,681	(783,256)	1,192	(782,064)	2,066,846	
1,536,679	965,173	81,403	1,046,576	23,996,450	
<u>\$ 1,550,360</u>	<u>\$ 181,917</u>	<u>\$ 82,595</u>	<u>\$ 264,512</u>	<u>\$ 26,063,296</u>	